

**THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF NORTH CAROLINA
ASHEVILLE DIVISION
CIVIL CASE NO. 1:19-cv-00301-MR**

UNITED STATES OF AMERICA,)
)
 Plaintiff,)
)
 vs.)
)
 COY A. BROWN; PATRICIA BROWN;)
 HOMETRUST BANK; and HAYWOOD)
 COUNTY, NORTH CAROLINA)
)
 Defendants.)
 _____)

ORDER AND JUDGMENT

THIS MATTER is before the Court on the Joint Motion for Entry of Consent Judgemnt and Order of Sale. [Doc. 24]. Upon the consent and agreement of the Plaintiff, the United States, and the Defendants Coy Brown and Haywood County, it is hereby **ORDERED, ADJUDGED, and DECREED** as follows:

1. The Parties' Joint Motion for Entry of Consent Judgment is **GRANTED**;

2. **JUDGMENT** is entered as to Count I in favor of the United States and against Coy A. Brown for his unpaid federal income tax liabilities for tax years 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2009, and 2012 in the

amount of \$794,231.08 as of May 17, 2021, plus statutory interest and penalties accruing thereafter until paid;

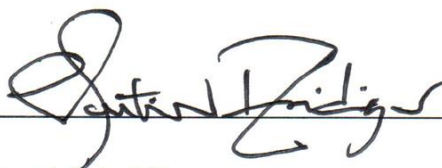
3. **JUDGMENT** is entered as to Count II in favor of the United States and against Defendants Coy A. Brown and Haywood County;

4. The United States holds valid and subsisting tax liens with respect to these unpaid income tax liabilities for tax years 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2009, and 2012, which encumber all property and rights to property of the Defendant Coy A. Brown, including, but not limited to, the real property located at 40 Panda Trail, Waynesville, North Carolina 28785; and

5. All parties shall bear their own costs and attorneys' fees.

IT IS SO ORDERED.

Signed: June 16, 2021



Martin Reidinger
Chief United States District Judge

